

GOVERNMENT OF ANDHRA PRADESH  
ABSTRACT

APGST Act, 1957 – The Kuppam Rural Electric Co-op. Society Ltd.,  
Kuppam, waiver of penalty – Orders - Issued

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REVENUE (CT.II) DEPARTMENT

G.O.Ms.No.1041

Dated: 19/8/2008.

Read the following:

1. From the Chairman, the Kuppam Rural Electric Co-op. Society Ltd., Kuppam, repn.dt.10.01.2008.
2. From the CCT, Ref.No.DMU/F1/126/2008, dt.4.7.2008.

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O R D E R:

The Chairman, M/s.The Kuppam Rural Electric Co-op. Society Limited, Kuppam in representation 1<sup>st</sup> read above, has requested the Government for waiver of the penalties imposed by the assessing authority for delay in submission of statutory audit reports for the assessment years 2000-2001 and 2001-2002. The Society could not submit statutory audit reports within prescribed period due to lengthy rules and the procedure involved in getting the books audited.

2. The Commissioner of Commercial Taxes who was consulted in the matter has furnished her report in the letter second read above.

3. The Kuppam Rural Electric Co-op. Society Limited, Kuppam is a Government Society engaged in supply and distribution of Power. As per Rules Auditor has to be appointed by the Registrar of Coop. Societies and lengthy procedure is prescribed for Audit. The delay in submission of Audit Reports is not totally resting on the assessee and is not willful.

4. In view of the above, Government after careful examination of the matter hereby waive the penalty of Rs.2.00 lakhs for the years 2000-2001 and 2001-2002 (ie., Rupees one lakh for each year) imposed against Kuppam Rural Electric Co-op. Society Limited, Kuppam, for delay in non-submission of statutory Audit reports.

5. The Commissioner of Commercial Taxes is requested to take further necessary action in the matter.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

G.SUDHIR  
PRINCIPAL SECERTARY TO GOVERNMENT.

To  
The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

Copy to:

The Chairman, M/s.The Kuppam Rural Electric Co-op. Society Limited,  
(A Government of India undertaking)

#14-308, Palace Road, Kuppam-517 425, Chittoor Dist. AP

Sf/Sc.

//forwarded :: by order//

Section Officer.